

CHAPTER 1

INTRODUCTION

1.1 INTRODUCTION AND SCOPE OF THE STUDY :

Meaning of transport:-

Transport means to carry across or to cut down the distance between two persons or goods. The word Transport is made up of two words trans and 'portare'. Here the Trans means across and Portare means to carry. The media used for transport of goods and persons may be land, water and air that to within a region or between regions. So the definition of transport may be as follows a service facility by which persons, goods and property are conveyed from one destination to another.

There are various ways or means of transportation. One of them is roads which plays a dominant role in the development of economy. The transportation has a crucial role in Industrialisation, transformation and subsequently in the growth of Nation. Transport development directly affect on expansion of Trade. The frequency of vehicles for transportation and for other uses is increasing day by day rapidly. Due to increase in number of vehicles and transportation on roads, the roads are getting damaged. So to repair the roads, maintaining the roads and to built new roads there is need of revenue collection .

So in this context in year 1935 the British Government constituted some regional acts. Among these acts one of them is

1935 act, which is also called as Bombay Motor Vehicle Tax Act, 1935. The main purpose of this act was to collect revenue for the building of new roads, to repair the existing ones and for maintenance of them.

1.1.

SCOPE OF THE STUDY

Scope of the present study is to develop a computerised tax information system for Regional Transport Office, Kolhapur. The present study will help Regional Transport Office, Kolhapur in following aspects:

- it helps in analysing the present adopted tax system
- it helps in recovery of fine within a prescribed time period
- it helps in calculating revenue difference between Public and Private sectors
- it will reduce the time and manpower required for calculating and recovering the revenue
- it gives information timely and up-to-date
- it helps in checking the progress of various checkposts of Maharashtra State.

The developed Software is useful for generating following reports as :

1. To study the various methods of levy collection on the basis of vehicles classification.
2. As per the sectors as private sectors and public sector.
3. The comparasion revenue collection of Kolhapur district with that of Satara or Sangali.
4. Total no of vehicles running on Maharashtra State roads
5. Total no. of vehicles Private and Public carriers in M.S.

6. Districtwise and Regionwise total revenue collection of Vehicles (Restricted to Kolhapur Region).
7. Districtwise and Classwise total revenue collection.
8. Talukawise total no of vehicles (Restricted to Kolhapur Region).
9. Based on weight and regionwise two wheeler number of vehicles
10. Based on weight and regionwise total number of cars, zeeps station wagons.
11. Regionwise seating capacity (passenger).
12. Regionwise seating capacity (school bus) vehicles.

The study provides a basis for further investigation of other factors which are related to motor vehicles.

The study may be customated by computerising, which will reduce the time and will give results with accuracy. In manual calculation the error may occure which may be reduced.

1.2.

OBJECTIVES OF THE STUDY

The main objective of the present study is to develop a Computerised Tax Information System Module for Regional Transport Office, Kolhapur.

- 1) To take a review of road transport system and the role in the development of revenue collection with regard to Kolhapur region.
- 2) To study & analyse the tax collection for classwise vehicles.
- 3) To study the method of revenue collection in respect of Private and Public sector.
- 4) To develop a software which will help the Organisation in calculating Levy of Tax.
- 5) To generate the report regarding total revenue collection under various heads.
- 6) To generate report regarding districtwise revenue collection.
- 7) To generate report for the total tax levied by flying squad.
- 8) To generate report for total number of faulty vehicles found in case of pollution.
- 9) To review and analyse the present tax system adopted by Regional Transport Office, Kolhapur.

1.3

RESEARCH METHODOLOGY

1.3-A. DATA COLLECTION :

The method adopted for collection of Primary and Secondary data is given as below.

1.3-B. PRIMARY AND SECONDARY DATA :

a) Primary data :

This data is collected with the help of persons which are actually involved in collection of tax i.e. : the people from Regional Transport Office. The various types of questions were asked and the reply were noted from time-to-time. Here some times observation method was also applied. The visits has been given to the checkpoints of Regional Transport Office at Gokual-Shrigoan(Kagal) also.

b) Secondary Data :

For the present study the secondary data has been collected with the help of various resources like, Regional Transport Office, check-post, Gokul-Shirgaon, Regional Transport Office, Kolhapur, Tasildar Office (Dept. of R.T.O. Kop.) and other various sources like statistical Dept. of Regional Transport Office, Kolhapur. Here data has been collected from various registers and files with the help of the respective persons, who are actually involved in the collection of tax. Various published materials of the Dept. of R.T.O. is also refered.